



ROBERT P. MARASCO  
CITY CLERK  
NEWARK, NEW JERSEY  
07102



# MEMORANDUM

TO: Mr. Barry Skokowski, Director, Division of Local Government Services

FROM: Mr. Robert P. Marasco, City Clerk *RM*

DATE: August 22, 1991

SUBJECT: Report on Examination of Accounts for the Year 1989

COPY TO: Members of the Municipal Council

- Hon. Sharpe James, Mayor
- Mr. Richard Monteilh, Business Administrator
- Mr. Ronald Jean, Director, Department of Finance
- Mr. Fleming Jones, Municipal Comptroller
- Ms. Ann Omolino, Budget Officer
- Moody's Investors Service, 99 Church Street, New York, New York 10007
- Dun & Bradstreet, 25 E. Willow Street, Millburn, New Jersey 07041
- Standard & Poor, 345 Hudson Street, New York, New York 10014
- Municipal Finance Officers Assn., 180 N. Michigan Avenue, Chicago, IL 60601
- Bureau of Census, Government Division, Washington, D.C. 20233
- Mr. Paul Barton, Assistant Municipal Treasurer
- Mr. Phillip Raney, Assistant Municipal Comptroller
- Ms. Michelle Barnes, Tax Collector
- Mr. Michael J. Caufield, E.F. Hutton & Company, Seven Hanover Square, 15th Floor, New York, New York 10004
- Dr. Alex Boyd, Director, Newark Public Library, 5 Washington Street, Newark, New Jersey 07102
- Mr. Arthur Wexler, Single Audit Division, Health & Human Services, 26 Federal Plaza-Room 3900A, New York, New York 10278

Submitted herewith is 1989 Report on Examination of Accounts, City of Newark, prepared by Samuel Klein and Company, External Auditors.

A Summary or Synopsis of this Report will be advertised in accordance with R.S. 40A:5-7, a copy of which is also attached.

This Report will appear on the Municipal Council Agenda of September 4, 1991, under Item 4-b.

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CITY OF NEWARK

SUMMARY OF AUDIT REPORT FOR 1989

COMBINED COMPARATIVE BALANCE SHEET

<u>ASSETS AND DEFERRED CHARGES</u>	<u>Balance Dec. 31, 1989</u>	<u>Balance Dec. 31, 1988</u>
Cash and Investments	\$162,039,049.88	\$175,737,230.15
Taxes, Assessments, Liens and Utility Charges Receivable	48,588,163.54	48,294,198.04
Property Acquired for Taxes - Assessed Value	86,489,546.00	85,333,965.01
Accounts Receivable (and Inventory)	49,858,746.98	49,731,125.56
Interfunds	4,484,394.80	6,447,919.75
Fixed Capital Authorized and Uncompleted - Utility	61,039,530.00	61,039,530.00
Fixed Capital - Utility	89,024,426.24	86,002,484.82
Deferred Charges to Future Taxation - General Capital	142,223,617.00	154,742,717.00
Deferred Charges to Revenue of Succeeding Years	1,899,333.60	2,197,705.34
Federal and State Grants Receivable	20,696,187.13	29,228,067.66
	<u>\$666,342,995.17</u>	<u>\$698,754,943.33</u>

LIABILITIES, RESERVES AND FUND BALANCE

Bonds and Notes Payable	\$171,175,913.81	\$152,224,013.81
Improvement Authorizations	45,402,694.32	74,069,284.08
Other Liabilities and Special Funds	111,167,740.70	128,785,835.14
Interfunds	4,484,394.80	6,447,919.75
Amortization of Debt for Fixed Capital Acquired or Authorized	104,070,663.61	100,053,722.19
Reserve for Certain Assets Receivable	182,347,879.85	185,379,257.40
Fund Balance	47,693,708.08	51,794,910.96
	<u>\$666,342,995.17</u>	<u>\$698,754,943.33</u>

CITY CLERK'S OFFICE  
NEWARK, N.J.

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COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE -  
CURRENT FUND

	Year 1987	Year 1988
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 32,573,000.00	\$ 31,000,000.00
Collection of Current Tax Levy	141,177,829.78	132,381,481.64
Collection of Delinquent Taxes and Tax Title Liens	15,482,338.33	19,173,353.21
Miscellaneous - From Other than Local Property Tax Levies	250,993,347.51	257,089,388.33
Interfund Loans Settled	3,807,408.22	5,043,651.76
	<u>444,033,923.84</u>	<u>444,687,874.94</u>
<u>Expenditures</u>		
Budget Expenditures:		
Municipal Purposes	300,146,607.58	304,167,761.31
Local School Purposes	14,120,999.77	14,577,262.89
County Taxes	31,274,186.79	29,791,358.83
Local School Taxes	71,294,160.00	65,462,410.00
Interfund Loans Advanced	2,992,141.31	1,233,700.14
Other Expenditures	1,571,531.41	2,793,422.13
	<u>421,399,626.86</u>	<u>418,025,915.30</u>
Less: Expenditures to be Raised by Future Taxes		<u>42,000.00</u>
Total Adjusted Expenditures	<u>421,399,626.86</u>	<u>417,983,915.30</u>
Excess in Revenue	22,634,296.98	26,703,959.64
<u>Fund Balance</u>		
Balance January 1	35,927,394.41	40,223,434.77
	<u>58,561,691.39</u>	<u>66,927,394.41</u>
Less: Utilized as Anticipated Revenue	32,573,000.00	31,000,000.00
Balance December 31	<u>\$ 25,988,691.39</u>	<u>\$ 35,927,394.41</u>

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE -  
WATER UTILITY OPERATING FUND

	<u>Year 1989</u>	<u>Year 1988</u>
<u>Revenue and Other Income Realized</u>		
Surplus Anticipated	\$ 7,510,716.00	\$ 3,478,360.00
Collection of Water Rents	25,473,928.05	23,391,551.91
Interest on Investments	2,949,927.13	3,466,472.13
Investments Held by Trustees	2,269,746.00	
Miscellaneous - From Other than Water Rents	<u>4,363,619.37</u>	<u>2,465,975.88</u>
	<u>42,567,936.55</u>	<u>32,802,359.92</u>
<u>Expenditures</u>		
Budget Expenditures:		
Operating	20,599,912.00	20,321,238.00
Debt Service	5,362,910.59	3,155,445.99
Deferred Charges and Statutory Expenditures	1,404,156.00	1,321,896.80
Capital Improvements	7,510,716.00	3,824,150.00
Other Expenditures	<u>329,905.67</u>	<u>66,245.10</u>
	<u>35,207,600.26</u>	<u>28,688,975.89</u>
Excess in Revenue	7,360,336.29	4,113,384.03
<u>Fund Balance</u>		
Balance January 1	<u>14,337,418.78</u>	<u>13,702,394.75</u>
	21,697,755.07	17,815,778.78
Less: Utilized as Anticipated Revenue	<u>7,510,716.00</u>	<u>3,478,360.00</u>
Balance December 31	<u>\$14,187,039.07</u>	<u>\$14,337,418.78</u>

## RECOMMENDATIONS

### Petty Cash Funds

That all Petty Cash Funds be returned to the City Treasurer at year end in accordance with the regulations of the State Local Finance Board.

### Tax Collector

That tax levies be proven annually.

That all adjustments be posted into the computer system on a timely basis and proven periodically to the Tax Control Account.

That the Tax Collector's accounting system be reviewed for the purpose of updating and controlling all input data.

### Prior Year Delinquent Real Estate Taxes

That the delinquent taxes as itemized be reviewed by the Tax Collector and either collected, adjusted on records, or cancelled by resolution of the City Council in accordance with findings.

That the tax appeals of the Newark Pennsylvania Station Association be brought to an early closing and that all proportionate County taxes already paid be adjusted.

That a complete list of properties excluded from tax sales and in balance with General Ledger Control Accounts be submitted to the City Council on an annual basis.

### Tax Title Liens

That all items of delinquent taxes open of record be reviewed and included in the next tax sale.

That a Tax Title Lien Certificate be available for each outstanding tax title lien and that all Certificates of redeemed or foreclosed properties be removed from active files and appropriately disposed.

### Tax Foreclosures

That individual ledger control accounts be established for each foreclosure which will contain a record of the ultimate disposition of each parcel originally proposed for foreclosure.

That formal notices of all properties which change status in the course of foreclosure processes be filed with the Municipal Council on a timely basis.

That the City investigate the possibility of automating the record keeping process of all aspects of tax arrears, liens, interest, and installment plans related thereto, in such a manner as to permit such records to be readily compared with those regarding current property tax status.

#### Contingent Asset of Tax Sale Certificates

That collections from Tax Title Lien Assignments be credited to original Tax Title Lien Accounts and that a control account with detail of all connected activity be maintained in the Tax Collector's Office.

#### Property Acquired for Taxes

That a central registry be established and maintained in accordance with the provisions of N.J.S.A. 40A:12-22 and that activity regarding the acquisitions and sales of foreclosed property be reflected therein, as well as in general ledger control accounts.

#### Sales Contracts Receivable - Sales of Property Acquired for Taxes

That all of the recommendations initiated by the Office of the Business Administrator be approved by the City Council and forwarded to the Department of Finance for processing.

#### Revenue Accounts Receivable

That balances of items applicable to prior years be reviewed by appropriate officials as to collectibility and, if found to be uncollectible, cancelled by City Council resolution.

#### Revenue Collections

That a copy of the Statute (N.J.S.A. 40A:5-15) be distributed to all revenue receiving officials and that periodic review of turnover procedures be made by the Director of Finance to insure compliance with its provisions.

#### Department of Health

That the Department of Health post and maintain its accounting records on a current basis.

#### Tax Overpayments

That all credit balances be verified and transferred to overpayment accounts prior to year end closings.

That lists of overpayments be prepared and proven to the General Ledger Control accounts.

That open items be reviewed and determinations made for dispositions by refund, application to existing tax balances or cancellation by Council Resolution.

#### Liens for Other Than Property Taxes

That the system programs and procedures be modified to insure accurate processing and reporting of all water and sewer account transactions.

#### Fixed Assets

That the fixed asset records be updated and recorded on the general records of the City.

#### Overexpenditure

That greater care be exercised in controlling expenditures and effecting timely transfers in order to avoid the incidence of overexpenditures.

#### Internal Control

That the Office of the Comptroller and Budget Officer be strengthened to safeguard the assets of the City.

#### Financial Management System

That a written plan be developed to set forth the steps to be taken to correct known deficiencies.

That each major aspect of the financial management process be documented in the form of written policies and procedures and that those procedures be enforced to ensure timeliness in the submission and correction of financial data.

That monthly reconciliations be made between the City's Local Government Financial System (LGFS) and each major subsystem, including those for payrolls, tax collections, water/sewer collections, traffic violations, rent collections and grant program reporting.

That the "fiscal year" parameter be made part of the normal criteria by which accounting data is separated.

#### Municipal Debt - Public Service Coordinated Transport

That the Corporation Counsel review both the lease and the trustee agreement and that a status report thereon be submitted to the City Council.

That the Director of Finance take possession of accrued rental fees and deposit them into interest bearing accounts of the City.

#### Municipal Court

That effort be initiated to resolve the disposition of accumulated protested checks, accrued bank debit and credit advices, and interbank account transfers.

That listings of traffic bail be reviewed in accordance with the Administrator of Court's Rules R.S. 7:6-3(a)(b) (c) to determine whether bail can be declared forfeited.

That monthly turnovers of money to the City, County and State be made by the 10th of the month following the month of collection.

That unclaimed Bail in the sum of \$1,265.00 be reviewed for the purpose of forfeiting the money to the City Treasurer.

That a listing of open Bail items be prepared and maintained on a current basis.

That greater care be exercised in postings to the Court dockets.

#### Deferred Compensation Fund

That the City's records reflect all transactions concerning the Employees' Deferred Compensation Plan.

The attached summary was prepared from the Report of Audit of the City of Newark, County of Essex for the calendar year 1989, filed by George W. Huss, Registered Municipal Accountant of the firm of Samuel Klein and Company, and is published in compliance with N.J.S. 40A:5-7. The Report is on file at the City Clerk's Office and may be inspected by any interested person.

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Robert P. Marasco  
City Clerk



N.J.S. 40A:5-7. Publication of Report and Recommendations

A synopsis of all audits, together with the recommendations made by the Registered Municipal Accountant, shall be prepared and published by the Clerk of the local unit at least once in the official newspaper of the local unit, if there be one, or if there be none, in a newspaper published in the local unit. If there is no newspaper published within the local unit, it shall be published in a newspaper having a general circulation in the local unit.

If the Clerk fails to have such publication made within 30 days after receipt of the report of audit and recommendations, he shall be subject to a fine of \$10.00 payable to the local unit for each day after the expiration of the 30 days that such publication fails to appear.

NOTE:

Green Cover Sheet  
for Municipality

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CITY CLERK'S OFFICE  
NEWARK, N.J.

REPORT OF MUNICIPAL COURT - YEAR 1989

TO: Robert P. Marasco, City Clerk  
City Hall  
920 Broad Street  
Newark, New Jersey 07102

Gentlemen:

This report covers the accounts of the Municipal Court for the year 1989.

I certify that this is a true copy of the original filed with Judge  
Clifford J. Minor under date of August 22

1991:

Signed

George W. Hurd  
Registered Municipal Accountant

R.M.A. Number

322

File THREE copies with Division of Local Government Services

REPORT OF MUNICIPAL COURT - YEAR 1989

Located in:

City \_\_\_\_\_ of \_\_\_\_\_ Newark \_\_\_\_\_ County of \_\_\_\_\_ Essex \_\_\_\_\_

Serving:

City \_\_\_\_\_ of \_\_\_\_\_ Newark \_\_\_\_\_ County of \_\_\_\_\_ Essex \_\_\_\_\_

\_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_

\_\_\_\_\_ of \_\_\_\_\_ County of \_\_\_\_\_

NAME Clifford J. Minor, Presiding Judge

ADDRESS 31 Green Street

Newark, New Jersey 07102

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 1989

	Balance Dec. 31-1988	Receipts Allocated to	Disbursements to	Balance Dec. 31-1989
Municipal Treasurer:				
Fines	\$ 112,717.00	\$ 7,215,455.17	\$ 7,352,631.00	\$ (15,157.00)
Interest	96,695.25	188,588.28	210,154.91	75,128.62
Rent				
Costs				
Rent				
Costs				
Rent				
Costs				
County Treasurer	38,822.49	638,239.15	630,840.15	46,221.49
Other County Agencies:				
Violent Crime Commission	3,885.50	61,326.50	61,671.50	3,540.50
Weights and Measures	375.00			375.00
N.J. Uninsured Motorist	3,300.00	75,400.00	71,175.00	5,525.00
State Treasurer	41,685.70	295,176.10	296,774.20	40,087.60
Cash Bail	3,187,112.12	2,026,085.00	1,605,180.00	3,608,017.12
Other:				
N.J. Surcharge	(310.00)	46,470.00	43,819.00	360.00
Unclaimed Bail	1,265.00			1,265.00
Refunds	5,487.11	15,916.07	16,025.07	5,378.11
Unallocated	37,271.31			37,271.31
Miscellaneous Funds	1,988.00	11,009.00		12,997.00
N.J. Lab Fees		2,250.00	2,840.00	(590.00)
TOTALS	\$3,406,170.53	\$10,633,223.12	\$10,256,093.84	\$3,783,299.81

MUNICIPAL COURTCITY OF NEWARK

The financial schedules of the Municipal Court indicate that cash liabilities in the sum of \$3,783,299.81 are due to the credit of bailors or due to the City, County, State or other Agencies. Cash reconciliations, prepared on a monthly basis, however, indicate that \$3,774,337.57 was available for the overall settlement of the outstanding obligations. The cash deficiency in the sum of \$8,962.24 is analyzed as follows:

Accrued Bank Debit Memos:		
Part II	\$ 337.48	
Part IV	7.16	
Part VI	<u>1,492.00</u>	\$ 1,836.64
Accumulated Protested Checks:		
Part V	18.00	
Part VI	<u>13,237.20</u>	13,255.20
Shortage in Deposit		
Total Debits	<u>40.00</u>	\$13,131.64
Accrued Bank Credit Memos:		
Traffic Bail	30.00	
Part II	1,350.00	
Part VI	<u>4,789.60</u>	
Total Credits		<u>6,169.60</u>
Cash Deficiency		<u>\$ 8,962.24</u>

The following accruals should be received with depositories on an individual basis:

Bank Debit Memos	\$1,836.64
Bank Credit Memos	6,169.60

Protested checks, in the sum of \$13,255.20 accumulated over several years, represent credits to bailors' accounts as well as fines and costs already remitted to the State, County, City or other Agencies. Effort should be made to realize the amounts through cancellations of applicable bail and reductions of turnovers to the State, County, City or other Agencies, as applicable.

A separate bank account was established during 1988 and is labeled as Miscellaneous Funds on the Court Report. The current amount of \$4,007.00 represents money that had been refunded to individuals for overpayment or duplicate payments, but who cannot be located. A detailed listing of the amounts equals \$4,172.00.

Outstanding Traffic Bail in the sum of \$1,015,717.78 represent monies collected over several years. In accordance with rules prescribed by the Administrative Office of the Courts, R.7:6-3(a),(b), which applies to New Jersey residents in parking and non-parking (respectively) cases only states, "If the defendant has posted bail upon execution of the warrant or otherwise, and the defendant fails to appear or answer within 30 days after it was posted on or the date specified by the Court, the Court shall declare a forfeiture of the bail and mark the case closed". R.7:6-3(c) which applies to residents of other states in all traffic cases, parking and non-parking states, "If a non-resident defendant fails to appear or answer a traffic summons within 30 days of the return date thereof, and he has posted bail, the Court shall declare a forfeiture of the bail and in a parking case, mark the case as closed on its records and in a non-parking traffic case, report the forfeiture to the Division of Motor Vehicles in accordance with the provisions of N.J.S.A. 39:5-42 or an MV-1 Report.

Prior years' items of \$39,442.36 which consisted of Protested Checks, bank debit memos, and bank credit memos accumulated over several years were written off the books of the Court as a reduction of the Municipal Treasurer's share of court revenue, as approved by the Court officials.

The following exceptions were also developed during the course of our examination and test of the Municipal Court records:

Remittances of fines and costs to the City, County, State and other Agencies were not routinely made within 10 days after the month of collection in accordance with the regulations of the State Administrator of the Courts.

Prior years' Unallocated Funds of \$37,271.37 remains on the books of the Court.

Unclaimed Bail in the amount of \$1,265.00 remains on the books of the Court.

Listings of open Traffic Court Bail and open Criminal Bail were prepared (dated January 1, 1986). These respective listings of open bails were not reconciled to the Traffic Court and Criminal Bail cash balances. The open bail listing amounts for the Traffic Court and the Criminal Court were significantly lower than their respective cash balances.

Court cases and their amounts that were posted in the bail books and cash books did not always correspond to the case number, name and amount posted in the docket books. Also, amounts per police reports and housing reports did not agree to amounts posted in the dockets. In many cases, no amounts were posted in the dockets.

Surety Bond coverage concerning the Judge, Court Clerk and Violations Clerk was renewed for 1989 with the same coverage provided in 1988. Based on revenue collected for 1989, this Surety Bond coverage was not sufficient.

In examining the ticket control log for the issuance of ticket books to police officers, it was noted that in some instances, ticket books were not issued in numerical sequence.

It is recommended:

That effort be initiated to resolve the disposition of accumulated pre-tested checks, resolution of accrued bank debit and credit advices, and the resolution of interbank account transfers.

That traffic bail be reviewed in accordance with R.7s4-3(a)(b)(c) to determine if bail can be forfeited.

That monthly turnovers of money be made by the 10th of the month.

That an effort be initiated to resolve the unallocated amount of \$37,271.37 from prior years' items which remain on the books of the Court.

That the unclaimed Bail in the amount of \$1,265.00 be reviewed for the purpose of forfeiting the money to the Municipal Treasurer.

That a listing of open Bail items be reconciled to the cash bail balance for Traffic Court Bail and Criminal Court Bail.

That better care be utilized in the postings of the docket books.

That the proper officials of the Court, namely the Judge, Court Clerk, and Violations Clerk have sufficient surety bond coverage and that this surety bond coverage be increased to provide adequate coverage.

That the issuance of ticket books to police officers be distributed in sequential order.

## QUESTIONNAIRE - REPORT OF MUNICIPAL COURT

1. Name of Municipality City of Newark
  2. Name of Judge Clifford J. Minor, Presiding Judge
  3. Amount paid or charged in 1989 to 1989 appropriations for  
Salary of Judge \$462,033.05 Other Salaries \$ 2,168,009.86 Other Expenses \$201,305.65
  4. Who keeps books? (Name and position) Pravin Patel, Chief Auditor; Joyce Taylor, Cashier
  5. Is the cash book adequate? Yes
  6. Is the cash book in the form suggested by the Administrative Director of the Courts? Yes
  7. Are satisfactory forms of dockets in use? Yes, Criminal Courts utilize criminal dockers.
  8. If not, specify just what books or records are maintained Traffic Court utilizes computer printouts.
  9. Is an approved schedule of fines prominently posted in the place where fines are to be paid to the violations clerk? Yes
  10. Are the records properly kept (and if not, what steps should be taken to improve records)? No - See Comments
  11. Is a separate bank account maintained? Yes - Several
  12. Are deposits made promptly, and in definite amounts? Yes
  13. Is cash reconciled? Yes How often? Monthly
  14. Are moneys turned over to municipality, county or state on or before the 10th of each month? No
  15. "Is Judge Bonded? Yes (See Comments) Amount of Bond Blanket Bond  
Name of Clerk of Court? Sarah Cody Amount of Bond \$500,000.00  
Name of Violations Clerk? Rebecca Mason Amount of Bond \$ 50,000.00
  16. Insert the date of expiration of Judge's term. March 28, 1991
  17. Are uniform, duplicate, consecutively numbered receipts used? Yes, machine tape
  18. Are uniform traffic tickets serially numbered, properly controlled and accounted for? Yes
  19. Are fiscal records kept in a safe place? Yes
  20. "As of what date or dates was cash counted, cash reconciliation made and bank balance confirmed? November 30, 1990
  21. Insert the date to which the audit was made in accordance with the provisions of N.J.S. 40A:5-5
- Signed Clifford J. Minor J.M.J. Number 111  
(Manual Signature Required)  
Samuel Klein and Company  
Address 1180 Raymond Boulevard, Newark, New Jersey 07102

\*If bond is below required minimum, recommendation should be made.

\*There must be a surprise count and reconciliation of cash prior to or subsequent to December 31.  
Your answer to #20 must disclose this date and all other dates of cash count and reconciliation.

MUNICIPAL COURTCITY OF NEWARKCOMPARATIVE BALANCE SHEET

<u>ASSETS AND DEFERRED CHARGES</u>	Balance <u>Dec. 31, 1989</u>	Balance <u>Dec. 31, 1988</u>
Cash	\$3,774,337.57	\$3,365,685.17
Dishonored Checks	13,255.20	40,573.04
Bank Debit Memos	1,836.64	118.05
Shortage in Deposit	<u>40.00</u>	<u>80.00</u>
	<u>\$3,789,469.41</u>	<u>\$3,406,456.26</u>
 <u>LIABILITIES</u>		
Due to City of Newark:		
Interest on Deposits	\$ 75,128.62	\$ 96,695.25
Fines and Costs	(55,183.90)	(13,217.01)
Due to County of Essex	46,221.49	38,822.49
Due to State of New Jersey:		
Administrative Director of Courts	40,087.60	41,685.70
Division of Weights and Measures	375.00	375.00
Uninsured Motorist's Fund	6,640.00	3,300.00
Lab Fees	(590.00)	
Due to Violent Crimes Commission	5,340.50	5,685.50
Refunds	5,378.11	5,487.11
Unclaimed Bail	1,265.00	1,265.00
Criminal Bail	2,617,349.31	2,233,588.31
Traffic Bail	990,667.81	953,523.81
Bank Credit Memos	6,169.60	285.73
New Jersey Surcharge	341.90	(310.00)
Unallocated Receipts	37,271.37	37,271.37
Miscellaneous Funds	<u>23,007.00</u>	<u>1,998.00</u>
	<u>\$3,789,469.41</u>	<u>\$3,406,456.26</u>



	Balance Dec. 31, 1988	Receipts Allocated To	Disbursements To	Balance Dec. 31, 1989
Municipal Treasurer:				
Fines and Costs	\$ (13,217.01)	\$ 7,315,664.12	\$ 7,357,631.01	\$ (55,183.90)
Interest on Deposits	96,695.25	188,588.28	210,154.91	75,128.62
Total Municipal Treasurer	<u>83,478.24</u>	<u>7,504,252.40</u>	<u>7,567,785.92</u>	<u>19,944.72</u>
County Treasurer	38,822.49	638,239.15	630,840.15	46,221.49
Other Agencies:				
Violent Crimes Commission	5,685.50	61,326.50	61,671.50	5,340.50
Weights and Measures	375.00			375.00
N.J. Uninsured Motorist	3,300.00	34,498.00	31,158.00	6,640.00
State Treasurer	41,685.70	295,176.10	296,774.20	40,087.60
Cash Bail - Criminal	2,233,588.31	1,548,683.00	1,164,922.00	2,617,349.31
Cash Bail - Traffic	953,523.81	477,402.00	440,258.00	990,667.81
N.J. Surcharge	(310.00)	44,470.90	43,819.00	341.90
Unclaimed Bail	1,265.00			1,265.00
N.J. Lab Fees		2,250.00	2,840.00	(590.00)
Refunds and Contras	5,487.11	15,916.07	16,025.07	5,378.11
Unallocated	37,271.37			37,271.37
Miscellaneous Funds	<u>1,998.00</u>	<u>11,009.00</u>		<u>13,007.00</u>
	<u>\$3,406,170.53</u>	<u>\$10,631,771.12</u>	<u>\$10,256,093.84</u>	<u>\$3,783,299.81</u>

## ANALYSIS OF ACCOUNTS AND RECONCILIATIONS

## MUNICIPAL COURT

Summary of Operations	Total	Miscellaneous Fund	Criminal Courts			Violent Crimes Commission	Traffic Court Part VI	Criminal Bail	Traffic Bail
			Part I and II	Part IV	Part V				
Balance December 31, 1988	\$ 3,406,170.53	\$ 1,998.00	\$ 30,179.53	\$ (638.34)	\$ 18.00	\$ 3,690.50	\$ 85,207.63	\$ 2,298,876.91	\$ 908,876.20
Receipts	<u>10,637,273.12</u>	<u>29,836.00</u>	<u>411,646.32</u>	<u>90,931.30</u>		<u>33,739.50</u>	<u>7,081,921.85</u>	<u>1,647,828.79</u>	<u>531,521.02</u>
Disbursed	<u>14,039,383.85</u>	<u>31,832.02</u>	<u>441,346.30</u>	<u>86,195.05</u>	<u>18.00</u>	<u>37,430.00</u>	<u>7,987,129.48</u>	<u>3,948,705.70</u>	<u>1,518,197.22</u>
	<u>10,236,093.86</u>	<u>27,825.00</u>	<u>632,572.54</u>	<u>95,861.34</u>		<u>33,739.50</u>	<u>7,890,587.00</u>	<u>1,273,229.02</u>	<u>502,678.44</u>
Balance December 31, 1989	\$ 3,783,299.81	\$ 4,007.00	\$ 9,213.68	\$ 633.71	\$ 18.00	\$ 3,690.50	\$ 76,542.48	\$ 2,673,476.68	\$ 1,015,717.78
Active Accounts:									
Balance per Bank Statement	\$ 4,679,084.70	\$ 6,557.00	\$ 36,374.45	\$ 8,830.35	\$	\$ 3,690.50	\$ 670,953.74	\$ 2,734,137.68	\$ 1,018,540.78
Plus: Deposit-in-Transit	60,888.00		4,384.00	425.00			55,614.00		
Protested Checks	13,237.20						13,237.20		865.00
Shortage in Deposit	40.00						40.00		
Other Debits	<u>1,836.84</u>		<u>337.48</u>	<u>7.16</u>			<u>1,482.00</u>		
	<u>76,001.84</u>		<u>4,721.48</u>	<u>432.16</u>			<u>10,083.20</u>		<u>865.00</u>
	<u>4,553,086.34</u>	<u>6,557.00</u>	<u>41,095.93</u>	<u>9,262.71</u>		<u>3,690.50</u>	<u>741,136.94</u>	<u>2,734,137.68</u>	<u>1,019,205.78</u>
Less: Outstanding Checks	765,635.13	2,550.00	30,532.27	8,629.00			659,804.86	60,661.00	3,458.00
Other Credits	<u>6,169.60</u>		<u>1,350.00</u>				<u>4,789.60</u>		<u>30.00</u>
	<u>771,804.73</u>	<u>2,550.00</u>	<u>31,882.27</u>	<u>8,629.00</u>			<u>664,594.46</u>	<u>60,661.00</u>	<u>3,488.00</u>
Balance - Active Accounts	<u>3,783,281.61</u>	<u>4,007.00</u>	<u>9,213.66</u>	<u>633.71</u>		<u>3,690.50</u>	<u>76,542.48</u>	<u>2,673,476.68</u>	<u>1,015,717.78</u>
Inactive Accounts:									
Plus: Protested Checks	<u>18.00</u>				<u>18.00</u>				
Balance - Inactive Accounts	<u>18.00</u>				<u>18.00</u>				
Total	<u>\$ 3,783,299.81</u>	<u>\$ 4,007.00</u>	<u>\$ 9,213.66</u>	<u>\$ 633.71</u>	<u>\$ 18.00</u>	<u>\$ 3,690.50</u>	<u>\$ 76,542.48</u>	<u>\$ 2,673,476.68</u>	<u>\$ 1,015,717.78</u>

SUMMARY OF OPERATIONS

MUNICIPAL COURT

Summary of Balances - December 31, 1989

	<u>Total</u>	<u>Miscellaneous Fund</u>	<u>Criminal Court</u>			<u>Victim Crimes Commission</u>	<u>Civil Court Part VI</u>	<u>Criminal Jail</u>	<u>Traffic Jail</u>
			<u>Part I and II</u>	<u>Part IV</u>	<u>Part V</u>				
Active Accounts:									
Cash Balance	\$3,774,337.57	\$4,007.00	\$10,226.18	\$626.55	\$	\$3,690.50	\$66,562.88	\$2,673,476.68	\$1,015,747.78
Discrepancies and Other Accounts - Net:	<u>8,962.24</u>		<u>(1,015.53)</u>	<u>7.16</u>			<u>9,979.60</u>		<u>(30.00)</u>
	<u>3,783,281.81</u>	<u>4,007.00</u>	<u>9,213.65</u>	<u>633.71</u>		<u>3,690.50</u>	<u>76,542.48</u>	<u>2,673,476.68</u>	<u>1,015,717.78</u>
Inactive Accounts:									
Discrepancies and Other Accounts - Net:	<u>18.00</u>				<u>18.00</u>				
Total Court:									
Cash Balance	\$3,774,337.57	\$4,007.00	\$10,226.18	\$626.55		\$3,690.50	\$66,562.88	\$2,673,476.68	\$1,015,747.78
Discrepancies and Other Accounts - Net:	<u>8,962.24</u>		<u>(1,015.53)</u>	<u>7.16</u>	<u>18.00</u>		<u>9,979.60</u>		<u>(30.00)</u>
	<u>\$3,783,299.81</u>	<u>\$4,007.00</u>	<u>\$ 9,213.65</u>	<u>\$633.71</u>	<u>\$18.00</u>	<u>\$3,690.50</u>	<u>\$76,542.48</u>	<u>\$2,673,476.68</u>	<u>\$1,015,717.78</u>